

NEW JERSEY DIVISION OF TAXATION

TECHNICAL BULLETIN

TB- 54

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TAX: GROSS INCOME TAX

TOPIC: PRESIDENTIAL DISASTER RELIEF AREAS

The IRS provides special tax law provisions to help taxpayers recover financially from the impact of a disaster, especially when the President declares their location to be a major disaster area. The Federal Government designates Presidentially declared Disaster Relief Areas on a county-by-county basis.

Depending on the circumstances, the IRS may postpone for up to 1 year certain tax filing deadlines for taxpayers that are affected by a Presidentially declared Disaster Relief Area. The tax deadlines the IRS may postpone include those for filing income and employment tax returns, paying income and employment taxes, and making contributions to a traditional IRA or Roth IRA.

If any tax deadline is postponed, the IRS publicizes the postponement in the affected area and publishes a news release, revenue ruling, revenue procedure, notice, announcement, or other guidance in the Internal Revenue Bulletin (IRB) and on their website at www.irs.gov/.

It is the New Jersey Division of Taxation's general policy to follow the guidelines provided by the IRS for special tax relief for taxpayers in the Presidential Disaster Relief Areas. The relief granted to affected taxpayers is limited in time to the periods during which emergencies actually occurred and/or during which relief and recovery activities were on going. Affected taxpayers include businesses and individuals located in the affected areas, those whose tax records are in the affected areas, and relief workers.

Qualified taxpayers may file New Jersey tax returns and submit payments for any return and/or payment, including estimated payments, that have either an original or extended due date in accordance with the special tax filing deadlines as provided by the IRS. To qualify for this relief, affected taxpayers must write in red ink "Presidential Disaster Relief Area" and the Presidential Disaster Relief Areas designation as provided by the IRS, at the top center of their New Jersey tax return when filed.

If you are not sure whether your area qualifies for tax relief, more specific information about Presidential Disaster Relief Areas is available on the IRS website at <http://www.irs.gov/newsroom/article/0,,id=129002,00.html> or you may e-mail the Division with your question at taxation@tax.state.nj.us/.

If you are affected by a Presidentially declared disaster area and the New Jersey Division of Taxation postpones the due date for filing your return and for paying your tax, you may be eligible for interest and penalty abatement on underpaid tax that would otherwise accrue for the period of the postponement. For information concerning potential abatement of penalties and/or interest, affected taxpayers should call our Customer Service Hotline at 609-292-6400.

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Regulatory Services

Technical Services Activity

NJ Division of Taxation